

EXHIBIT A

MORRISON & FOERSTER LLP
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Counsel for the Post-Effective Date Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
_____)	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FIFTH INTERIM
AND FINAL FEE APPLICATION OF MORRISON & FOERSTER LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Lorenzo Marinuzzi, hereby certify that:

1. I am a partner with the applicant firm, Morrison & Foerster LLP (“**Morrison & Foerster**”), with responsibility for the Chapter 11 Cases¹ of Residential Capital, LLC, *et al.* (the “**Debtors**”).

2. This certification is made in respect of the Firm’s compliance with *General Order M-447, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, effective as of January 29, 2013* (the “**Local Guidelines**”), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Final Application.

Expenses Filed Under 11 U.S.C. § 330 effective January 30, 1996 (the “**UST Guidelines**” and, together with the Amended Local Guidelines, the “**Guidelines**”), and the *Order to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* [Docket No. 172] (the “**Interim Compensation Order**”), in connection with the Firm’s application for allowance of compensation for professional services rendered by Morrison & Foerster for the period from September 1, 2013 through December 17, 2013 (the “**Fifth Application Period**”); (b) reimbursement of its actual and necessary expenses incurred during the Fifth Application Period; and (c) final allowance of compensation for professional services rendered by Morrison & Foerster and reimbursement of actual and necessary expenses incurred for the period from May 14, 2012 through December 17, 2013 (the “**Final Application Period**”), in accordance with the Guidelines.

3. In respect of Section B.1 of the Local Guidelines, I certify that:

- (a) I have read the Final Application;
- (b) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expenses sought fall within the Guidelines;
- (c) the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the Firm and generally accepted by the Firm’s clients; and
- (d) in providing the reimbursable services reflected in the Final Application, the Firm did not make a profit on those services, whether performed by the Firm in-house or through a third party.

4. In respect of Section B.2 of the Local Guidelines and as required by the Interim Compensation Order, I certify that the Firm has complied with the provisions requiring it to provide the U.S. Trustee and the Debtors and their attorneys with a statement of the Firm’s fees and expenses accrued during the previous month although, due to administrative limitations,

such statements were not always provided within the timetables set forth in the Local Guidelines and the Interim Compensation Order.

5. In respect of Section B.3 of the Amended Local Guidelines, I certify that the Debtors, their attorneys, and the U.S. Trustee are each being provided with a copy of the Final Application.

6. I certify that Morrison & Foerster, as a further accommodation to the Debtors and their estates, has agreed to leave behind with the Liquidating Trust \$3.0 million of fees incurred by its professionals during the Final Application Period. While Applicant's total holdback amount on account of fees incurred during the Final Application Period equals \$8,143,732.04, Applicant will only seek payment of \$5,143,732.04 so as to provide for this accommodation.

7. I certify that any airfare for which reimbursement is sought under this Final Application was for a coach class or economy fare. In addition, I certify that cars and cabs taken to and/or from the Court by Applicant's professionals, when taken after 8:00 a.m. and before 8:00 p.m., were for the purpose of that professional's transportation of voluminous hearing materials.

Respectfully submitted,

Dated: March 3, 2014
New York, New York

/s/ Lorenzo Marinuzzi
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*Counsel for the Post-Effective Date
Debtors*